

RINGKASAN

Penelitian ini merupakan penelitian yang menggunakan data sekunder pada persentase kepemilikan institusional, persentase dewan komisaris independen, jumlah komite audit, kualitas audit, dan manajemen laba pada perusahaan manufaktur di bursa efek Indonesia. Penelitian ini mengambil judul: *“The Influence of Good Corporate Governance toward Earnings Management with Audit Quality as Moderating Variable (Study of Manufacturing Companies Listed on the Indonesia Stock Exchange 2017-2019)”*. Penelitian ini bertujuan untuk mengetahui pengaruh persentase kepemilikan institusional, persentase dewan komisaris independen, jumlah komite audit terhadap manajemen laba dengan kualitas audit sebagai variabel moderasi.

Populasi dalam penelitian ini adalah perusahaan manufaktur di bursa efek Indonesia dalam kurun waktu 2017-2019. Sampel dalam penelitian ini sebanyak 16 perusahaan dalam 3 tahun periode. Teknik pengambilan sample yang digunakan adalah *purposive sampling* dan analisis data yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa variabel kepemilikan institusional memiliki pengaruh terhadap manajemen laba sebaliknya variabel dewan komisaris independen dan komite audit memiliki pengaruh negatif terhadap manajemen laba. Variabel moderasi kualitas audit tidak dapat memperkuat pengaruh kepemilikan institusional dan komite audit. Sementara itu, variabel moderasi kualitas audit dapat memperkuat pengaruh dewan komisaris independen dan manajemen laba.

Implikasi dari penelitian ini adalah manajer perusahaan manufaktur perlu memperhatikan kebijakan tentang kepemilikan institusional, dewan komisaris independen, dan komite audit baik secara langsung maupun tidak langsung melalui kualitas audit, dan diharapkan dapat dijadikan referensi untuk penelitian selanjutnya di bidang manajemen laba, peneliti selanjutnya dapat menambahkan variabel lain untuk mengetahui variabel lain yang mempengaruhi manajemen laba.

Kata kunci: *Kepemilikan Institusional, Dewan Komisaris Independen, Komite Audit, Kualitas Audit, dan Manajemen Laba.*



SUMMARY

This study is a study that uses secondary data on the proportion of institutional ownership, the proportion of the independent board of commissioners, the number of audit committees, audit quality, and earnings management in manufacturing companies on the Indonesian stock exchange. This research takes the title: *“The Influence of Good Corporate Governance toward Earnings Management with Audit Quality as Moderating Variable (Study of Manufacturing Companies Listed on the Indonesia Stock Exchange 2017-2019)”*. This study aims to determine the effect of the percentage of institutional ownership, the percentage of independent board of commissioners, the number of audit committees on earnings management with audit quality as a moderating variable.

The population in this study are manufacturing companies on the Indonesian stock exchange in the 2017-2019 period. The sample in this study are 16 companies in a third year period. The sampling technique is used purposive sampling and data analysis is used multiple linear regression analysis.

The results of this study indicate that the institutional ownership variable has effect on earnings management otherwise the independent board and audit committee variables have negative effect on earnings management. The moderating variable of audit quality cannot strengthen the influence of institutional ownership on audit committee. Meanwhile, the moderating variable of audit quality can strengthen the influence of the independent board of commissioners on earnings management.

The implication of this research is that managers of manufacturing companies need to pay attention to policies regarding institutional ownership, independent boards of commissioners, and audit committees either directly or indirectly through audit quality, and it is hoped that they can be used as references for further research in the field of earnings management, further researchers can add other variables to find out other variables that affect earnings management.

Keywords: *Institutional Ownership, Independent Board of Commissioner, Audit Committee, Audit Quality, and Earnings Management.*

